

	Program:	M.Com Financial Analysis	
	PO Code	Programme Outcomes:	
	PO1	these programs possess an understanding of different commercial context in finance and accounts and also how challenges affect the global economy.	
	PO2:	It has the ability to view challenges from an informed and critical perspective	
	PO3:	Source information and possess analytical, critical and evaluative skills to assess situations and communicate decisions and strategies in different format.	
	PO4:	integrate the above abilities with innovative, but flexible and practical problem solving.	
	PO5:	Develop an informed perspective concerning personal and professional direction	
	PO6:	Adapt a variety of working situations and procedure in line with changing needs	
	PO 7	Fluently communicates, inspire and present ideas in a no. of ways	
	PO 8	To cultivate business professionalism with commercial and management skills and highly crafted communication and presentation skills.	
	PO9	To offer high level of professional development experience for an individual to develop transferable skills, manage academic goals and plan future carrier and interest in considered personal program and to be prepared for employment.	
	PO 10	To encourage an innovative and entrepreneurial outlook, to react and initiate commercial and creative opportunities in retail by applying the full range of transferable and professional skills with knowledge and	

		cognitive abilities		
	PO 11	Understand the impact of financial analyst in societal and environmental context and demonstrate the knowledge of, and the need of sustainable development.		
	PO 12	To provide a balanced curriculum containing a variety of educational opportunities to develop all aims of the course with equity to all learners.		
Semester 1	Course Code	Course Name	CO Code	Course Outcomes
I		OR&QT		CO1 understand the basic concepts of Operations Research
				CO2 determine decision making under uncertainty
				CO3 classify models of game theory
				CO4 gain the knowledge of drawing the network analysis
				CO5 understand the various modes of transportation and the cost of transportation
		Corporate Law & Governance	CO1	CO1 identify the recent amendments in companies act 2013
			CO2	CO2 describe the maintain of the book of accounts of the auditors

			CO3	CO3 understand the managerial personnel and board of directors duties
			CO4	CO4 identify SEBI Laws and regulations
			CO5	CO5 determine the corporate governance
			CO6	CO6 classify the exports and imports with the FEMA 1999
		Managerial Economics		CO1: To apply the knowledge of economic principles and other analytical tools for effective decision making.
				CO2: To measure the responsiveness of demand to changes in determinants of demand and its application
				CO3: Gain knowledge on production function and assess the relationship between short run and long run costs.
				CO4: Evaluation of different market structures and its price determination in short run and long equilibrium for industry and firm. Also to gain insight on International pricing, Dumping and Transfer pricing
				CO5: To apply the knowledge of inflation in real world situations and describe the trade cycles in the open economy.
		Excel for Business applications		CO1: To create, modify and format worksheets using MS Excel.
				CO2: To apply different tools such as conditional formatting, data validation and scenarios in MS Excel.
				CO3: To analyse data by using pivot tables, charts and graphics.
				CO4: To be acquainted with the use of basic functions, conditional functions and lookup functions in MS Excel.
				CO5: To understand the working of Macros, Lists, Sort and Filter.
		Banking Operations & Insurance		
				CO1: The students are expected to develop a clear

			<p>understanding and knowledge about the functioning of a Commercial bank. Understand the core banking concept.</p> <p>Understanding the role of organized sector, unorganized sector, Definition of banking as per Section, Feature and importance of banking.</p> <p>Difference between organized sector, unorganized sector, Define Banking, Explain the importance of banking, Elucidate the features of banking.</p>
			<p>CO2: Bank back-office management, Need for Inter branch reconciliation, Treasury management, Forex operations, Risk management, Data center management, Contemporary issues in bank technologies.</p>
			<p>CO3: Understand the risks faced by banks and ways to overcome them. Asset Liability Management and its application as risk management tool in banking, risks involved in banking and insurance business, laws governing banking and insurance companies.</p>
			<p>CO4: Risk and Risk Management, Insurance mechanism of Risk management, Nature and functions of Insurance, Personal, Societal and Business uses of Insurance. Legal Principles, Life Insurance Contract 1956, Insurance Act 1938, GIBNA 1972, Motor Vehicles Act 1988, IRDA Act 1999.</p>
			<p>CO5: Types of Insurance and products features and Policies</p>
		Strategic FM & Business Valuation	<p>CO1: Understand the limitations of traditional</p>

				accounting models in an increasingly dynamic and fast changing world
				CO2: Contribute more effectively to corporate strategy by taking a more proactive and forward looking approach
				CO3: Understand and use alternative expressions of profit that start with a recognition of the impact on cash flow of the various stakeholders in a company
				CO4: Monitor the success of projects, strategies and even total businesses by articulating NPVs over time
				CO5: Be more confident in decision making and dealing with accountants and other specialists
				CO6: Assess the strategic financial performance of the company and compare it with that of competitors
		Taxation I		CO1 Analyze the introduction of the direct taxes
				CO2 Computation of total Income
				CO3 Identify the computation of assessment of Individuals
				CO4 Learn about the return of income
		Accounting Standards and IFRS	CO1	Acquire conceptual knowledge of company's business and financing activities are reflected in its financial statements
			CO2	The components of financial statements: Balance sheet, profit and loss and cash flow and key notes to the accounts.
			CO3	The distinction between cash flow and profits.
			CO4	How to measure operating, investing and financial performance using appropriate Financial Statements.

II		Business Research Methods and QA	CO1:	Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues
			CO2:	Understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making
			CO3:	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process
			CO4:	Conceptualise the research process
			CO5:	Develop necessary critical thinking skills in order to evaluate different research approaches utilised in the service industries
			CO6	: Students should be able to identify the overall process of designing a research study from its inception to its report.
			CO7:	Students should be able to define the meaning of a variable, and to be able to identify independent, dependent, and mediating variables.
			CO8:	Students should be familiar with good practices in conducting a qualitative interview and observation
		Term Finance & Working Capital		CO1: Knowledge of financial theories within the primary areas of finance;
				CO2: Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.
				CO3: Evaluate the importance of effective working capital management

				and its role in meeting the firm's strategic objectives and its impact in value creation.
				CO4: Investigate funds flow cycles and their impact on working capital management objectives.
				CO5: Plan analytical skills, tools and techniques to enhance the decision-making process.
				CO6: Apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value.
		Accounting for Decision Making		CO1 understand the scope of financial accounting, cost accounting and management accounting
				CO2 be able to create an accounting plan and understand the various responsibility centers
				CO3 classify the different types of budgets
				CO4 understand the difference the between standard costing and variance analysis
				CO5 compare and analyze between marginal costing and break even analysis
				CO6 get a complete view of financial statements both horizontal and vertical.
		Taxation II	CO 1	To understand the list of items that qualify for exemptions under Sec 10 of the Act
			CO2	To know the various procedures and formalities towards the assessment procedure and the types of assessment with due weightage for PAN, Aadhar card etc.
			CO3	To develop clear understanding of the provisions of Sec 44AB of Tax audit

			CO4	Globalization leading to business across the globe, to enable students to know the basics of Transfer Pricing from the view point of taxation
			CO5	To understand the functioning of DTAA, its features and the list of countries with which India has entered into a treaty
		Audit Risk, Audit Standards and Corporate Governance		CO1: The concepts of audit and assurance, the provisions relating to audits within the public services and private sector, scope of internal and external audits, demonstrate the importance of ethical behaviour and the requirements of applicable standards.
				CO2: objectives and general principles of audit planning and risk assessment, audit assurance model underpinning the ISSAI approach to the conduct of audits, information required for the risk assessment process.
				CO3: an overall audit response to address assessed risks at both the financial statement and the assertion level, y internal controls, design appropriate audit tests and identify the requirements for audit working papers, role of audit in an IT environment in relation to selecting and evaluating audit evidence.
				CO4: the sufficiency and appropriateness of audit evidence obtained, issues that an auditor would

				consider when assessing control weaknesses or whether unadjusted misstatements are material, individually or in aggregate.
				CO5: Identify audit finalisation procedures, Disclosure requirements including those of SEBI, Regulatory requirements of Corporate Governance, Report on Corporate Governance,
				CO1: The concepts of audit and assurance, the provisions relating to audits within the public services and private sector, scope of internal and external audits, demonstrate the importance of ethical behaviour and the requirements of applicable standards.
III		Accounting for Managerial Decisions		CO1 understand the scope of financial accounting, cost accounting and management accounting
				CO2 be able to create an accounting plan and understand the various responsibility centers
				CO3 classify the different types of budgets
				CO4 understand the difference the between standard costing and variance analysis
				CO5 compare and analyze between marginal costing and break even analysis
				CO6 get a complete view of financial statements both horizontal and vertical.

		Strategic cost Management		CO1 know the key role of managing cost and the various areas of cost management
				CO2 have an in depth knowledge of different elements of cost
				CO3 learn about activity based costing, ABC cost drivers and cost pools
				CO4 be able to make pricing decisions in order to make it profitable and cost effective
				CO5 understand the life cycle of costing and study the objectives of JIT and LEAN
		Adv Corporate accounting		
				CO1 have a detailed discussion about the various accounting standards issues by ICAI
				CO2 be able to prepare the profit and loss account, balance sheet as per schedule 3
				CO3 understand the concept of absorption, amalgamation, merger, acquisition and reconstruction
				CO4 able to consolidate accounts of holding and subsidiary companies
				CO5 have a complete picture of the current development in accounting
		International Accounting and FRS		
				CO1 understand the need in context of complexity and volume of international accounting
				CO2 have an in depth knowledge of financial reporting in US, UK, Australia, France, Germany, Netherland and Japan
				CO3 ability to prepare

				corporate financial reporting under schedule 3 of the companies act 2013
				CO4 ability to deal with special issues in international accounting
				CO5 have a complete overview of international financial statement analysis
		Corporate Tax Planning		CO1 have a basic knowledge of tax laws applicable to the corporate
				CO2 understand the basic framework of direct taxation
				CO3 enhance the salient features of company taxation
				CO4 have an overview of international taxation
				CO5 ability to provide special provisions that are applicable in the corporate.
IV		Financial Derivatives & Risk Management		CO1 Classify the various credit Derivate
				CO2 Comparison between Forward Rate Agreements and Swaps
				CO3 Differentiate between Forward and Future Contracts
				CO4 Understand the Pure Risk and Insurance
				CO5 describe the various derivate and risk management
		Behavioural finance		CO1 recognize the need for behavioral finance
				CO2 demonstrate investment decision cycle
				CO3 communicate brief history of rational thought
				CO4 function effectively information screening biases
				CO5 apply ethical emotion and neuroscience
		International financial Management		CO1 understand the issues of international financial management and

				international monetary system
				CO2 recognize different financial management of multinational firms
				CO3 demonstrate the capital structure of parents and subsidiary company
				CO4 elicit the use of foreign exchange markets and exchange rate mechanism
				CO5 take informed actions for measuring and management of foreign exchange exposure
		Security analysis & Portfolio Management		CO1 describe the nature and scope of investment management
				CO2 classify fixed income securities
				CO3 analyze variable income securities and investment portfolio management
				CO4 have an in depth knowledge of portfolio theories and strategies
				CO5 understand mutual funds vs. portfolio management
		Project Management		CO1 understand the concept of project and project lifecycle
				CO2 apply reasoning in feasibility report
				CO3 use research based knowledge in project planning
				CO4 create, select and apply appropriate workings of system design
				CO5 design solutions for complex network project management

